Commercial Utility Tax - Telephone Fiscal Year 2003

Locality	Local Tax Rate
Norfolk	25% of all line charges
Portsmouth	20% on the first \$2,000
Richmond	25% of the first \$625, 5% over \$625
Virginia Beach	20% of the first \$500
Hampton	20% of the first \$300
Newport News	20% of the first \$200
Alexandria	25% of the first \$150
Chesapeake	25% of the first \$50
Roanoke	12% of monthly bill
Lynchburg	7% of monthly bill